

House Bill 97

By: Representatives Benfield of the 85th, Williams of the 178th, Ramsey of the 72nd, and Levitas of the 82nd

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption with respect to the sale of certain school supplies, clothing, footwear, computers, and computer related accessories for a limited period of time; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by revising paragraph (75) as follows:

"(75)(A) The sale of any covered item. The exemption provided by this paragraph shall apply only to sales occurring during a period commencing at 12:01 A.M. on ~~July 31, 2008~~ July 30, 2009, and concluding at 12:00 Midnight on August 3, ~~2008~~ 2009.

(B) As used in this paragraph, the term 'covered item' shall mean:

(i) Articles of clothing and footwear with a sales price of \$100.00 or less per article of clothing or pair of footwear, excluding accessories such as jewelry, handbags, umbrellas, eyewear, watches, and watchbands;

(ii) A single purchase, with a sales price \$1,500.00 or less, of personal computers and personal computer related accessories purchased for noncommercial home or personal use, including personal computer base units and keyboards, personal digital assistants, calculators, handheld computers, monitors, other peripheral devices, modems for Internet and network access, and nonrecreational software, whether or not they are to be utilized in association with the personal computer base unit. Computer and computer related accessories shall not include furniture and any systems, devices, software, or peripherals designed or intended primarily for recreational use; and

(iii) Noncommercial purchases of general school supplies to be utilized in the classroom or in classroom related activities, such as homework, up to a sales price of

27 \$20.00 per item including pens, pencils, notebooks, paper, book bags, ~~calculators,~~
28 dictionaries, thesauruses, and children's books and books listed on approved school
29 reading lists for pre-kindergarten through twelfth grade.

30 (C) The exemption provided by this paragraph shall not apply to rentals, sales in a
31 theme park, entertainment complex, public lodging establishment, restaurant, or airport
32 or to purchases for trade, business, or resale.

33 (D) The commissioner shall promulgate any rules and regulations necessary to
34 implement and administer this paragraph including but not be limited to a list of those
35 articles and items qualifying for the exemption pursuant to this paragraph;"

36 **SECTION 2.**

37 This Act shall become effective upon its approval by the Governor or upon its becoming law
38 without such approval.

39 **SECTION 3.**

40 All laws and parts of laws in conflict with this Act are repealed.